

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS**

**§113. AUDIT AND COLLECTION EXPENSES**

**1. Contract audit and collection programs.** The State Controller may transfer from the General Fund and the Highway Fund amounts authorized by the State Tax Assessor equal to the expenses of those contract audit and collection programs for which the fees are contingent on the amount collected. These amounts transferred must be deposited into a dedicated, nonlapsing account to be used solely for the purpose of paying these expenses. Interest earned on balances in the account accrue to the account. The assessor shall notify the State Controller of the amounts to be transferred pursuant to this section. The assessor shall annually report to the joint standing committees of the Legislature having jurisdiction over taxation matters and appropriations and financial affairs the amounts collected and the costs incurred of programs administered pursuant to this section.

[ 1999, c. 708, §5 (NEW) .]

**2. Credit card fees.** The State Tax Assessor may subtract from revenues received credit card fees incurred by the assessor in connection with the following:

A. The collection of delinquent taxes imposed by this Title; and [ 2007, c. 438, §4 (AMD) .]

B. The collection of property taxes in the unorganized territory. [ 2007, c. 438, §5 (AMD) .]

C. [ 2007, c. 438, §6 (RP) .]

[ 2007, c. 438, §§4-6 (AMD) .]

**3. Federal offset fees.** The State Tax Assessor may subtract from revenues received fees imposed upon the State by the United States Department of the Treasury for offsetting state income tax obligations against federal income tax refunds pursuant to Section 6402(e) of the Code.

[ 1999, c. 708, §5 (NEW) .]

**4. Recording fees.** The State Controller may transfer from the General Fund amounts authorized by the State Tax Assessor equal to the fees imposed upon the State by a register of deeds pursuant to Title 33, section 751. These amounts transferred must be deposited into a dedicated, nonlapsing account to be used solely for the purpose of paying those fees. Interest earned on balances in the account accrue to the account. The assessor shall notify the State Controller of the amounts to be transferred pursuant to this subsection.

[ 2005, c. 622, §2 (NEW); 2005, c. 622, §35 (AFF) .]

**5. Financial institution computer data match costs.** The State Tax Assessor may subtract from revenues received fees authorized under section 176-B for payment to financial institutions for the actual costs incurred in matching taxpayer information against account records, the cost of holding financial institutions harmless for good faith actions under section 176-B and for costs related to the implementation and operation of the financial institution computer data match program provided in section 176-B.

[ 2009, c. 213, Pt. AAAA, §7 (NEW) .]

**SECTION HISTORY**

1989, c. 880, §B1 (NEW). 1995, c. 281, §2 (AMD). 1999, c. 16, §E4 (AFF). 1999, c. 16, §E1 (RPR). 1999, c. 708, §5 (RPR). 2005, c. 622, §2 (AMD). 2005, c. 622, §35 (AFF). 2007, c. 438, §§4-6 (AMD). 2009, c. 213, Pt. AAAA, §7 (AMD).

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